

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor - Controller - Treasurer - Tax Collector	(2) MEETING DATE 10/7/2014	(3) CONTACT/PHONE Kerry Bailey 788-2979	
(4) SUBJECT Submittal of a cash procedures and internal control review of the General Services Agency Parks Locations: Lopez Lake, Santa Margarita Lake, and Coastal Dunes, conducted on January 10, 2014. All Districts.			
(5) RECOMMENDED ACTION It is recommended that the Board receive, review, and file the attached General Services Agency Parks Locations: Lopez Lake, Santa Margarita Lake, and Coastal Dunes cash procedures and internal controls review report.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ____ ) <input type="checkbox"/> Board Business (Time Est. ____ )			
(11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR)  n/a		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5 Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP	(15) BUSINESS IMPACT STATEMENT?		(16) AGENDA ITEM HISTORY  <input type="checkbox"/> N/A    Date: <u>4/10/12</u>
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) All Districts			

# County of San Luis Obispo



TO: Board of Supervisors

FROM: James Erb, CPA Auditor - Controller - Treasurer - Tax Collector

DATE: 10/7/2014

SUBJECT: Submittal of a cash procedures and internal control review of the General Services Agency Parks Locations: Lopez Lake, Santa Margarita Lake, and Coastal Dunes, conducted on January 10, 2014. All Districts.

## **RECOMMENDATION**

It is recommended that the Board receive, review, and file the attached General Services Agency Parks Locations: Lopez Lake, Santa Margarita Lake, and Coastal Dunes cash procedures and internal controls review report.

## **DISCUSSION**

Cash handling can be an area vulnerable to mistakes or misappropriation. The Auditor-Controller-Treasurer-Tax Collector-Public Administrator (ACTTCPA) has developed policies to minimize the risk associated with use of change funds and petty cash as well as cash receipts. County computers are vulnerable to abuse, and County Information Technology has developed policies to minimize the risk associated with misuse of County computing assets. The objective of our review was to determine compliance with the County Auditor-Controller's Cash Handling Policy, to establish accountability for the cash on hand at the time of the count, and to determine compliance with the County IT Acceptable Use Policy Acknowledgement signature requirements.

We determined the cash fund and cash receipts on hand, in all material respects, to be in balance at the time of the cash count, and the General Services Agency Parks Locations: Lopez Lake, Santa Margarita Lake, and Coastal Dunes are in general compliance with the Cash Handling Policy. Also, General Services Agency Parks Locations: Lopez Lake, Santa Margarita Lake, and Coastal Dunes employees signed the Information Technology Acceptable Use Policy Acknowledgement in a timely manner. We also identified an area of improvement which is detailed in the attached cash procedures review report.

## **OTHER AGENCY INVOLVEMENT/IMPACT**

General Services Agency Parks Locations: Lopez Lake, Santa Margarita Lake, and Coastal Dunes.

## **FINANCIAL CONSIDERATIONS**

There is no additional cost to the County for conducting unannounced cash and internal control reviews. Periodic unannounced cash and internal control reviews are a part of the ACTTCPA's compliance with Government Code 26881 and 26883.

## **RESULTS**

The ACTTCPA's program of periodic unannounced reviews of cash procedures and other internal controls helps maintain and improve internal controls and procedures for cash handling by County staff and contributes to the County's vision of a well-governed community.

## **ATTACHMENTS**

1. Parks Audit Report